

EXHIBIT “O”



S.M. Chris Franzblau, Esq.
Franzblau Dratch, P.C.
354 Eisenhower Parkway
Livingston, New Jersey 07039

Re: U.S. Accu-Measurements, LLC and Ross Consulting Group, Inc., Plaintiffs
v.
Ruby Tuesday, Inc., Defendants
Docket No. L-7101-10

Wiss & Company, LLP ("Wiss") was retained by you to prepare an economic damages report for U.S. Accu-Measurements, LLC and Ross Consulting Group, Inc. in connection with the litigation currently pending between U.S. Accu-Measurements, LLC and Ross Consulting Group, Inc. and Ruby Tuesday, Inc. in the United States District Court for the District of New Jersey. We issued that Economic Damages report on August 15, 2011.

In the August 15, 2011 report, Wiss reserved the right to modify our report should additional information become available. We are issuing this "Supplemental Economic Damages Report" to:

- Adjust the Total All-In Rent Payable from Lease Cancellation Dates to Original Lease Expiration Dates to apply a 3% inflation factor to each property's annual expense recovery amounts. This resulted in an increase in the present value of the Total All-In Rent Payable to \$3,682,489 from \$3,567,365 (Exhibits 2 and 3).
- Adjust the Mizner Park Property claim amount to \$975,000 from \$900,000 to reflect estimated claims of \$25,000 for each year from 2008 to 2010.

This Supplemental Report has been prepared solely to assist you in connection with the above referenced litigation and is not to be used for any other purpose.

Based on this additional information, it is our opinion that U.S. Accu-Measurements, LLC and Ross Consulting Group, Inc. suffered total economic damages of \$1,238,745 as a result of the breach of contract. (Exhibit 1)

We reserve the right to further modify our Supplemental Economic Damages Report should additional information become available.

This Supplemental Report is subject to the assumptions and limiting conditions presented in Appendix A of the August 15, 2011 report.

Wiss & Company

WISS & COMPANY, LLP

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Lawrence R. Chodor, CPA/ABV, CVA, CFF

Joseph L. Ottaiano

Joseph L. Ottaiano, CPA

Livingston, New Jersey
August 23, 2011

Exhibit 1

**U.S. ACCU-MEASUREMENTS, LLC AND ROSS CONSULTING GROUP, INC.
V.
RUBY TUESDAY, INC.**

**SUPPLEMENTAL ECONOMIC DAMAGES REPORT
AUGUST 23, 2011**

CONCLUSION

In our opinion, the revised economic damages suffered by U.S. Accu-Measurements, LLC and Ross Consulting Group, Inc. was \$1,238,745, summarized as follows:

Simon Properties

Total All-In Rent Payable from Lease Cancellation Dates to Original Lease Expiration Dates , including a 3% Inflation Factor for expenses (Adjusted to Net Present Value Based on Wiss Calculations)	\$3,682,489
Less: Ruby Tuesday Buyout Amount	<u>(2,015,000)</u>
Net Savings – Exhibit 2	1,667,489
USAM/RCG Remuneration (50 percent of Gross Recovery)	<u>X 50%</u>
Economic Damages	<u>\$ 833,745</u>

Mizner Park Property

Claim submitted by USAM/RCG (adjusted to include estimated claims of \$25,000 each year for 2008 to 2010)	\$ 975,000
USAM/RCG Remuneration (50 percent of Gross Recovery)	<u>X 50%</u>
Estimated Economic damages – Subtotal	487,500
Less: Payment received from Ruby Tuesday – May 11, 2010	<u>(82,500)</u>
Economic Damages	<u>\$ 405,000</u>
Combined Economic Damages	<u>\$1,238,745</u>

CALCULATED ECONOMIC DAMAGES BASED ON RISK FREE RATE OF RETURN

Ruby Tuesday Property Location	Lease Open Date	Store Closing Date	Lease Expiration Date	Rent Payable Thru Date	# of Months to Term from Rent Payable Thru Date	Monthly All-In	Total All-In to Term	All-In Rent 2009	Present Value Factor Mid-Period	Present Value All-In Rent 2009	All-In Rent 2010
Richmond Heights, OH	8/29/2000	12/7/2008	8/31/2015	8/31/2009	72	\$ 15,806	\$ 1,138,000	\$ 63,222	0.99326	\$ 62,796	\$ 192,420
Century III Mall, West Mifflin, PA	3/31/1993	12/7/2008	6/30/2010	8/31/2009	10	\$ 16,854	\$ 168,537	\$ 67,415	0.99326	\$ 66,960	\$ 102,734
Northpark Mall, Ridgeland, MS	7/23/1985	12/28/2008	7/31/2010	8/31/2009	11	\$ 19,859	\$ 218,446	\$ 79,435	0.99326	\$ 78,900	\$ 140,920
Arsenal Mall, Watertown, MA	7/14/1998	1/4/2009	1/31/2010	8/31/2009	53	\$ 25,891	\$ 129,456	\$ 103,565	0.99326	\$ 102,867	\$ 26,372
Boynton Beach Mall, Boynton Beach, FL	12/12/1998	1/18/2009	1/31/2014	8/31/2009	27	\$ 25,310	\$ 1,341,424	\$ 101,240	0.99326	\$ 100,557	\$ 308,950
Gwinnett Place Mall - Duluth, GA	12/12/1984	5/7/2006	11/30/2011	8/31/2009	27	\$ 23,096	\$ 623,602	\$ 92,386	0.99326	\$ 91,763	\$ 280,947
Haywood Mall, Greenville, SC (1)	6/4/1996	1/31/2010	4/30/2011	1/31/2010	15	\$ 15,677	\$ 235,160	\$ -	0.99326	\$ -	\$ 175,174
Total						\$ 142,493	\$ 3,854,624	\$ 507,261		\$ 503,843	\$ 1,227,497

CALCULATION SUMMARY

Annual Summary	Unadjusted All-In Rent	Present Value All-In Rent
2009	\$ 507,261	\$ 503,843
2010	\$ 1,227,497	\$ 1,189,072
2011	\$ 835,387	\$ 777,182
2012	\$ 518,003	\$ 461,759
2013	\$ 526,706	\$ 450,852
2014	\$ 231,898	\$ 190,610
2015	\$ 138,316	\$ 109,170
Total	\$ 3,985,068	\$ 3,682,489

Calculation Parameters

Risk Free Rate of Return (20-year Treasury Bond Yield) as of August 31, 2009

4.14%

Days Through Mid-Period	Present Value Factor Mid-Period
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9/1/2009	
12/31/2009	60
12/31/2010	300
12/31/2011	660
12/31/2012	1,020
12/31/2013	1,380
12/31/2014	1,740
12/31/2015	2,100

Risk Free Rate of Return (20-year Treasury Bond Yield) as of February 1, 2010

4.43%

Days Through Mid-Period	Present Value Factor Mid-Period
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2/1/2010	
12/31/2010	165
4/30/2011	390

CALCULATED ECONOMIC DAMAGES BASED ON RISK FREE RATE OF RETURN

Ruby Tuesday Property Location	Present Value		Present Value		Present Value		Present Value		Present Value		Present Value		Present Value	
	Factor	All-In Rent	Factor	All-In Rent	Factor	All-In Rent	Factor	All-In Rent	Factor	All-In Rent	Factor	All-In Rent	Factor	All-In Rent
	Mid-period	2010	Mid-period	2011	Mid-period	2011	Mid-period	2012	Mid-period	2012	Mid-period	2013	Mid-period	2013
Richmond Heights, OH	0.96676	\$ 186,024	0.92833	\$ 181,261	0.92833	\$ 198,176	0.89142	\$ 176,658	0.83598	\$ 201,184	0.83598	\$ 172,210	0.83598	\$ 172,210
Century III Mall, West Mifflin, PA	0.96676	\$ 99,319	0.92833	-	0.92833	-	0.89142	-	0.83598	-	0.83598	-	0.83598	-
Northpark Mall, Ridgeland, MS	0.96676	\$ 136,236	0.92833	-	0.92833	-	0.89142	-	0.83598	-	0.83598	-	0.83598	-
Arsenal Mall, Watertown, MA	0.96676	\$ 25,495	0.92833	-	0.92833	-	0.89142	-	0.83598	-	0.83598	-	0.83598	-
Boynton Beach Mall, Boynton Beach, FL	0.96676	\$ 298,661	0.92833	\$ 291,771	0.92833	\$ 319,827	0.89142	\$ 285,101	0.83598	\$ 325,522	0.83598	\$ 278,642	0.83598	\$ 278,642
Gwinnett Place Mall - Duluth, GA	0.96676	\$ 271,609	0.92833	\$ 242,400	0.92833	\$ 242,400	0.89142	-	0.83598	-	0.83598	-	0.83598	-
Haywood Mall, Greenville, SC (1)	0.98033	\$ 171,728	0.95413	\$ 61,750	0.95413	\$ 61,750	0.89142	-	0.83598	-	0.83598	-	0.83598	-
Total		\$ 1,189,072	\$ 835,387	\$ 777,182	\$ 518,003	\$ 518,003	\$ 461,759	\$ 526,706	\$ 450,852					

Total

U.S. Accu-Measurements, LLC and Ross Consulting Group, Inc (USAM/RCG) v. Ruby Tuesday, Inc.

**CALCULATION OF MONTHLY ALL-IN RENT ADJUSTED FOR 3% INFLATION FACTOR
APPLIED TO MONTHLY EXPENSE RECOVERIES**

(A)	(B)	(A) - (B)	(1)	(2)	(3)	(4)	(5)	(6)	(7)			
					(2) - (1)	(3) X 1.03%	(4) X 1.03%	(5) X 1.03%	(6) X 1.03%			
Lease Open Date	Closing Date	Lease Expiration Date	Rent Payable Thru Date	2009 Monthly Base Rent	2009 Monthly All-In Rent	As of 7/09 Monthly Exp Recoveries	2010 Monthly All-In Rent	2011 Monthly Exp Recoveries	2011 Monthly All-In Rent	2012 Monthly Exp Recoveries	2012 Monthly All-In Rent	2013 Monthly Exp Recoveries
Calculated												
8/29/2000	12/7/2008	8/31/2015	8/31/2009	8,159	15,806	7,647	16,035	8,113	16,271	8,356	16,515	8,607
3/31/1993	12/7/2008	6/30/2010	8/31/2009	7,896	16,854	8,957	17,122	9,503	17,399	9,788	17,684	10,082
7/23/1985	12/28/2008	7/31/2010	8/31/2009	10,766	19,859	9,092	20,131	9,646	20,412	9,936	20,702	10,234
7/14/1998	1/4/2009	1/31/2010	8/31/2009	9,869	25,891	16,023	16,503	16,998	26,867	17,508	27,377	18,034
12/12/1998	1/18/2009	1/31/2014	8/31/2009	10,833	25,310	14,477	25,744	15,358	26,192	15,819	26,652	16,293
12/12/1984	5/7/2006	11/30/2011	8/31/2009	12,566	23,096	10,530	23,412	11,171	23,738	11,507	24,073	11,852
6/4/1996	1/31/2010	4/30/2011	1/31/2010	7,427	15,677	8,251	15,925	8,753	16,180	9,016	16,442	9,286
TOTAL BUYOUT				67,516	142,493	74,977	144,742	79,543	147,059	81,930	149,445	\$ 84,387
						3.00%	1.58%	3.00%	1.60%	3.00%	1.62%	3.00%

U.S. Accu-Measurements, LLC and Ross Consulting Group, Inc (USAM/RCG) v. Ruby Tuesday, Inc.

**CALCULATION OF MONTHLY ALL-IN RENT ADJUSTED FOR 3% INFLATION FACTOR
APPLIED TO MONTHLY EXPENSE RECOVERIES**

Property	Lease Open Date	Closing Date	Lease Expiration Date	Rent Payable Thru Date	(A)		(B)		(7) X 1.03%		(8)		(9)		(8) X 1.03%	
					2013		2014		2015		2014		2015		2015	
					Monthly All-In Rent	Monthly All-In Rent	Monthly All-In Rent	Monthly All-In Rent	Monthly All-In Rent	Monthly All-In Rent	Monthly All-In Rent	Monthly All-In Rent	Monthly All-In Rent	Monthly All-In Rent	Monthly All-In Rent	Monthly All-In Rent
Richmond Heights, OH	8/29/2000	12/7/2008	8/31/2015	8/31/2009	16,765	16,765	8,865	17,024	9,131	17,289	17,024	17,024	9,131	17,289	17,289	17,289
Century III Mall, West Mifflin, PA	3/31/1993	12/7/2008	6/30/2010	8/31/2009	17,978	17,978	10,384	18,280	10,696	18,592	18,280	18,280	10,696	18,592	18,592	18,592
Northpark Mall, Ridgeland, MS	7/23/1985	12/28/2008	7/31/2010	8/31/2009	21,000	21,000	10,541	21,307	10,857	21,623	21,307	21,307	10,857	21,623	21,623	21,623
Arsenal Mall, Watertown, MA	7/14/1998	1/4/2009	1/31/2010	8/31/2009	27,902	27,902	18,575	28,443	19,132	29,000	28,443	28,443	19,132	29,000	29,000	29,000
Boynton Beach Mall, Boynton Beach, FL	12/12/1998	1/18/2009	1/31/2014	8/31/2009	27,127	27,127	16,782	27,616	17,286	28,119	27,616	27,616	17,286	28,119	28,119	28,119
Gwinnett Place Mall - Duluth, GA	12/12/1984	5/7/2006	11/30/2011	8/31/2009	24,418	24,418	12,207	24,774	12,574	25,140	24,774	24,774	12,574	25,140	25,140	25,140
Haywood Mall, Greenville, SC (I)	6/4/1996	1/31/2010	4/30/2011	1/31/2010	16,713	16,713	9,565	16,991	9,852	17,278	16,991	16,991	9,852	17,278	17,278	17,278
TOTAL BUYOUT					151,903	\$ 86,919	\$ 86,919	\$ 154,435	\$ 89,527	157,042	\$ 154,435	\$ 154,435	\$ 89,527	157,042	157,042	157,042
					1.64%		3.00%	1.67%	3.00%	1.69%			3.00%			

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